



The Face of Indonesian Accounting in the Frame of Local Culture: A Literature Review

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Abstract

This study explores and reviews a number of articles on the topic of local culture accounting to map out relevant research opportunities in the future. Content analysis was used as an approach to interpret each article reviewed. Content analysis contains several aspects, including the type of research, data collection instruments and data analysis methods. This study reveals that research on the topic of Indonesian local culture accounting is mostly researched using qualitative methods. Based on these findings, it provides an opportunity for Indonesian local culture accounting research to be studied using quantitative and experimental methods, because it is still very rarely done. In addition, other findings show three topics of Indonesian local cultural accounting research that are often researched are related to accounting practices, fraud and accounting information systems. Then from the year of publication, the most research with related topics was published in 2023. To the best of the researchers' knowledge, this is the first study to review and analyze articles on the topic of Indonesian local culture accounting. This research makes a significant contribution to the understanding of the relationship between local culture and accounting practices in Indonesia. It also paves the way for further research that is more specific and contextualized, and offers guidance for accounting practitioners to understand the importance of considering cultural aspects in the application of accounting principles.

Keywords: Accounting journals, Local wisdom, Culture.

Abstrak

Penelitian ini mengeksplorasi dan mengulas sejumlah artikel dengan topik akuntansi budaya lokal untuk memetakan peluang penelitian yang relevan penelitian yang relevan di masa depan. Analisis konten digunakan sebagai pendekatan digunakan sebagai pendekatan untuk menginterpretasikan setiap artikel yang direview. Analisis isi mengandung beberapa aspek, antara lain jenis penelitian, instrumen pengumpulan data, dan metode dan metode analisis data. Penelitian ini mengungkapkan bahwa penelitian dengan topik akuntansi akuntansi budaya lokal Indonesia sebagian besar diteliti dengan menggunakan metode kualitatif. Berdasarkan Berdasarkan temuan ini, memberikan peluang bagi penelitian akuntansi budaya lokal Indonesia penelitian akuntansi budaya lokal Indonesia untuk diteliti dengan menggunakan metode kuantitatif dan eksperimen, karena masih sangat jarang dilakukan. Selain itu, temuan lain menunjukkan tiga topik penelitian akuntansi budaya lokal Indonesia yang sering diteliti adalah terkait yang sering diteliti adalah terkait dengan praktik akuntansi, kecurangan dan sistem informasi akuntansi. dan sistem informasi akuntansi. Kemudian dari tahun publikasi, penelitian dengan topik terkait paling banyak penelitian dengan topik terkait paling banyak dipublikasikan pada tahun 2023. Sepanjang pengetahuan peneliti sepengetahuan peneliti, ini merupakan penelitian pertama yang mengulas dan menganalisis artikel dengan topik akuntansi budaya lokal Indonesia.

Kata kunci: Jurnal Akuntansi, Kearifan Lokal, Budaya.

1. INTRODUCTION

Research that explores accounting studies in a cultural perspective is very interesting to do. It cannot be denied that accounting science intersects with social science or the study of humans. Accounting activities, be it recording to reporting, are part of social interaction. Although in this case there is still an ongoing controversy regarding accounting as a science, technology, art or as a service (Siallagan, 2020). Thus, as a foundation for discussing this article, we begin with the concept of multi paradigm accounting. A mixed paradigm approach in accounting research ensures higher quality results by not relying solely on a single paradigm. We must understand that accounting is not limited to corporations or large entities, but extends to all aspects of people's lives. Suwardjono (2006) mentioned that accounting is part of the science of social analysis consistent with its scientific principles. Belkaoui (2007) describes accounting as a multiparadigm science, meaning that it encompasses multiple frameworks and approaches to understanding financial phenomena. This perspective suggests that accounting is not limited to a single methodology or viewpoint, but rather integrates various theories and practices to address different aspects of economic activities. Similarly, as highlighted by Mulawarman (2008), the financial crisis resulting from major corporate scandals around 2000-2001 underscored the need for a broader awareness and understanding of ethical accounting practices, leading to a shift in ethical accounting education. Traditional accounting has primarily focused on material aspects and numerical data, often seen as merely reflecting the figures in financial statements (Triyuwono, 2006). This narrow focus suggests that accounting is solely oriented towards material benefits. However, accounting should extend beyond just material concerns to include non-material values that also play a significant role in the field. Based on this foundation, it is important to view accounting through various perspectives or multi paradigms, including the perspective of local culture.

Cultural accounting as part of multiparadigm accounting presents a different perspective from mainstream accounting, focusing not on the material, but on the values contained in local culture. We understand that the cultural diversity in each region of Indonesia serves as a pattern or guideline that the community follows. Local culture is highly relevant to accounting practices. There is a need to reawaken awareness of the importance of local cultural values in accounting, especially given the dominance of capitalism in the archipelago's accounting practices. This dominance promotes egoistic and materialistic ideologies, where entities primarily focus on maximizing profits without considering non-material values. Capitalism, as the root of materialism and hedonism among financial managers, significantly influences modern accounting practices (Briando et al., 2020). Accounting regulations and organizations are shaped by capitalist ideologies, which prioritize profit as the ultimate performance indicator, reflecting the values of capitalism (Mulawarman, 2014; Mulawarman & Ludigdo, 2010). Current accounting practices serve as a vehicle for capitalism, raising concerns about the absence of religious values in accounting. Triyuwono (2006) supports this by stating that information driven by egoistic and materialistic (monetary) values can significantly influence decision-making. To counter this, accounting needs to be viewed from an emancipatory perspective, integrating local cultural values (Pujiningsih et al., 2021). The accounting practices of a community are deeply rooted in the local cultural values that shape them

(Zulfikar, 2008). Local cultural values, being part of a culture with high and noble values, should not be overlooked in accounting (Setyaningrum, 2018).

Cultural Accounting has to date spawned diverse forms of research. Cultural integration in accounting is seen in various aspects of accounting science. Prior studies examining the accounting practices through the lens of local cultural values have revealed the importance of integrating these values into accounting (Henny et al., 2021; Manan, 2014; Mariana et al., 2023; Nurhalimah et al., 2019). These studies conclude that accounting practices cannot be separated from local cultural values held by the community. The variety of values reflects the diverse philosophies of each accounting practice that integrates local cultural values. In addition, there are studies that are more specific to several aspects of accounting science, for example research by Amaliah (2016) related to local cultural values in setting selling prices. Djuharni et al. (2020) investigated accounting information systems that are based on local values, while Melisa et al. (2017) discuss fraud in a way that is conceptually linked to local cultural values in accounting practices, similar to the research conducted by Kamayanti (2015). Cultural values that exist in accounting practices can also be said to be social accounting, as it contains interactions between people. Social accounting is defined as accounting that seeks to integrate social (including environmental) considerations in the context of accountability relationships between social actors (Boyce et al., 2009). Like social science, accounting is formed by humans in certain cultural groups so that it can be said that cultural values contribute to shaping the character of accounting science (Amin, 2019). In a sense, the environment that shapes accounting through social interactions is very complex (Sylvia, 2014). This statement highlights the need for a cultural accounting perspective that incorporates social and environmental considerations, as opposed to the purely materialistic focus of capitalism.

In its journey, cultural accounting cannot be separated from the initiation of non-positivistic research or more specifically the critical paradigm. This is due to the limitations of positivistic research in fully exploring the depth and complexity of the research subject. Hopper & Powell (1985) revealed the results of positivistic research are considered to oversimplify the complexity of practice and accountability, lack of connection with the development of knowledge and applications, support the establishment (status quo), and isolate accounting from the world of the parties involved. As a result, the solutions provided by accounting research are often not felt or experienced significantly by the broader community. The discipline of accounting is unable to generate innovative knowledge and contribute to critical research and long-term social welfare (Argilés & Garcia-Blandon, 2011). The study by Efferin (2015) discusses the spirituality and local wisdom of accounting, stating that critical research in accounting utilizes accounting and accountability as a tool or medium as well as a product of social change in society. Thus, cultural accounting is important for its existence considering that culture has a strong influence in shaping the values, norms and attitudes of individuals in society. Studies on culture and ethics indicate that the presence of culture and the implementation of relevant rules as the basis for the accounting code of ethics should not be subject to the ethical imperialism of accountants (Ludigdo & Kamayanti, 2012). However, in reality, cultural values that influence accounting practices are deeply embedded in existing accounting theories. For example, the research of Musdalifa & Mulawarman (2019) explores how traditional Indonesian cultural values shape accounting practices in the region. Similarly, Russell et al. (2017) demonstrates how Western accounting theories can incorporate cultural

elements to better reflect diverse societal values. One of the implications of these studies reflects the reality of the values embedded in each practitioner, for example describing an accounting orientation that does not focus on individual profit, but believes in a form of responsibility to God and to others and a form of mutual trust between fellow humans (Amaliah, 2016; Arena et al., 2017; Mariana et al., 2023; Thalib, 2023).

The complexity of research topics raised related to cultural accounting shows the diversity of research methods used. In its development, cultural accounting research is very identical to qualitative methods. To the best of the author's knowledge, there are still very few studies that use methods other than qualitative, such as quantitative or experimental approaches. Despite this, the topics explored in existing research are quite diverse, integrating cultural accounting across various accounting disciplines. This article is important because it highlights one of the emerging trends in cultural accounting research. As part of the scientific community, it is essential to consider different perspectives to broaden the scope and novelty of scientific findings.

This research uses content analysis on a number of accounting articles published in Indonesian journals, from 2013 to 2023. This research aims to gather information about various studies that discuss cultural accounting in Indonesia. Furthermore, this research is intended to answer the following questions: (1) What is the trend in the number of studies on cultural accounting year by year? (2) What is the variety of research designs used to investigate cultural accounting in Indonesia? (3) What are the most frequently used topics to uncover cultural accounting? (4) What instruments do researchers use to measure cultural accounting? (5) What are the data analysis techniques that researchers use to critically analyze cultural accounting?

In several ways, this research is different from previous studies that discuss cultural accounting. First, this research focuses on all existing articles published from 2010 to 2023. The collection of articles uses the Publish or Perish application with the Google Scholar dataset. Second, this research is devoted to investigating a number of articles that discuss cultural accounting as their main focus. Thirdly, there are several parameters used as the basis for content analysis. In addition, this study also used the VOS Viewer application as a tool to conduct bibliometric analysis.

2. RESEARCH METHOD

Method is the sufficient information for the reader to follow the research flow well, so that the reader who will examine or develop similar research obtains the description of the research steps. This section describes the types of research and data types, population and sample, operational research variables, the data used (types and sources), data collection technique, and data analysis technique (model analysis).

Research Design

To explain the details of the content analysis used in this literature review research, the following are the systematic steps applied: 1) Collection of Relevant Articles. The first step is to identify and collect articles that are relevant to the research topic, namely local culture accounting in Indonesia. The selected articles should fulfill certain criteria such as relevance of the topic, clarity of methodology, and quality and credibility of the research; 2) Screening and Classification of Articles. Once the articles were collected, further screening was

conducted to ensure only the most relevant articles. 3) Data Matrix and Information Extraction: Key information from each article was extracted and organized in the form of a data matrix. 4) Visual Mapping. This mapping aims to illustrate the distribution and relationships between the identified variables, such as research trends over time, the popularity of certain topics, and the correlation between the methodology used and the research results. 5) Interpretation and Synthesis of Findings. Based on the results of the analysis and mapping, the next step is to interpret the findings. The author synthesizes the findings to formulate a holistic conclusion about the state of local cultural accounting research in Indonesia. This synthesis includes a critical evaluation of the strengths and weaknesses of the research that has been conducted as well as the identification of knowledge gaps that require further research. 6) Conclusion Drawing. The final step is to draw conclusions based on the analyses that have been conducted. This conclusion not only summarizes the main findings but also provides recommendations for future research as well as practical implications for the application of accounting in the context of local cultures in Indonesia.

Data Source

Data were collected through a content analysis of articles on cultural accounting. These articles were retrieved from accounting journals using the Publish or Perish application with the Google Scholar dataset. The search used the keywords ‘cultural accounting’ and ‘local wisdom accounting.’ A total of 23 articles on cultural accounting from the Google Scholar database, published between 2013 and 2023, were identified. All articles analyzed in this study have been available online since 2013. Out of the hundreds of articles reviewed, 23 were selected for a detailed substantive review. Each of these 23 articles was thoroughly analyzed in this study.

Research Instrument

The instrument used in this research is a content analysis guideline that contains the relevant aspects studied (Table 1). This instrument was used to identify the information contained in each article reviewed. The use of these instruments can facilitate the process of mapping the content of the article. There are several aspects examined in this study. These aspects include (1) number of publications per year; (2) type of research; (3) cultural accounting topics for research; (4) data collection instruments; and (5) data analysis techniques. In addition, this study considered network and overlay visualization analysis.

Table 1. Aspects and Categories to Analyze Articles

Aspects	Categories
Research Type (2a)	A.1 Qualitative Research A.2 Quantitative Research A.3 Experimental Research
Qualitative Research Type (2b)	B.1 Ethnography B.2 Ethnomethodology B.3 Phenomenology B.4 Case Study B.5 Interpretive B.6 Unidentified
Quantitative Research Types (2c)	C.1 Correlational Research

Experimental Research Type (2d)	D.1 2x2 Factorial
Data Collection Instruments	E.1 Interview Sheet E.2 Questionnaire Sheet E.3 Content Analysis Form E.4 Unidentified
Data Analysis Method	F.1 Content Analysis F.2 Hermeneutic analysis F.3 Triangulation F.4 T-test F.5 Coefficient of Determination Test (R2) F.6 Duncan Test F.7 Unidentified

Data Analysis

The process of analyzing the results to reach a conclusion, the author applied a structured and in-depth content analysis method. The process began with the collection of relevant articles, which included various academic publications focusing on the topic of local culture accounting in Indonesia. The articles were selected based on the relevance of the topic in the field of local culture accounting studies. Once the collection of articles was consolidated, the authors created a comprehensive matrix that recorded various important elements of each article. These elements include the year of publication, the research method applied, the subject or object of research, the specific topics in cultural accounting discussed, as well as the data collection instruments and analysis techniques used by the researcher.

The next step is to perform a visual mapping of the matrix. This mapping not only helps in identifying trends and patterns over time, such as changes in methodological approaches or shifts in research topic focus, but also allows the authors to evaluate the contribution of each article to the broader understanding of local cultural accounting. By connecting the various aspects identified through the mapping, the authors were able to construct a more integrated and in-depth analysis. The resulting conclusions are then based on this comprehensive analysis, considering how each element in the reviewed articles contributes to a holistic understanding of local cultural accounting in Indonesia.

3. RESULTS AND DISCUSSION

Number of Publications

The frequency of article publication proves how often research is conducted within a certain time. Referring to the graph in Figure 1, a number of articles reviewing cultural accounting can be found since 2013. There is no particular shift pattern that occurs in the number of publications from year to year. However, when referring to Figure 1, the number of publications since 2013 has increased, more specifically in 2023 which is higher than in previous years. The increasing trend in the number of publications regarding cultural accounting skills indicates a significant increase in the number of researchers who have an interest in conducting research related to cultural accounting. Although data collection was carried out with the help of a third party-application, Publish or Perish, according to researchers there are still articles with related topics that are not indexed by Google Scholar. Apart from

these limitations, through the visualization of the graph in Figure 1, it can be seen the trend of research on cultural accounting in Indonesia.

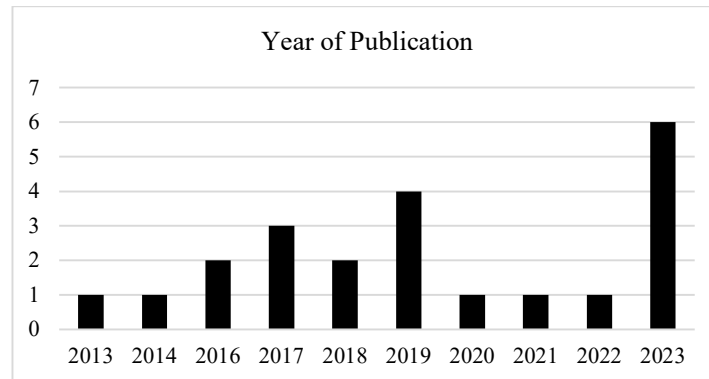


Figure 1. Year of Publication

The increasing trend in the number of cultural accounting research has also attracted attention, especially in Indonesia in recent years. It is estimated that it will continue to increase if you look at the graph precisely in 2023, which if associated with the increasingly massive use of technology makes it easier for cultural accounting researchers to index through Google Scholar. Most research results from the sensitivity of researchers to general issues that often occur around them. One of the most frequently encountered phenomena today relates to the level of accounting practices of Indonesian local community business people who are still considered not in accordance with accounting standards. However, many of these local business people can still continue their business even today. So that many researchers have taken the initiative to examine the reality of the values applied by local communities, because they see that this phenomenon is seen as a uniqueness possessed by Indonesian local communities, not to mention the complexity of local culture adds to the diversity of findings obtained by researchers. Thus, conducting research related to cultural accounting is believed to be very important, in addition to revealing the reality of accounting practices by the community as well as to popularize Indonesian local culture through academic studies.

Type of research

Research type and design determine the focus of a study. Based on Figure 2, qualitative research occupies the position of the most dominant type of research design used by researchers to investigate critical thinking skills. The number of qualitative research is more than other types of research in line with several previous studies that state the output of qualitative research can provide a clear picture of understanding of how meanings and rules in accounting practices are socially generated and sustainable (Hopwood, 1983; Kaplan, 1983; Hopper & Powell, 1985). Furthermore, as expressed by Tomkins & Groves (1983) in Hauriasi & Davey (2009) accounting is increasingly seen and recognized as a social practice that is better understood through closer engagement with its setting and with greater emphasis on the participants' own perceptions and explanations.

The findings of this study suggest that quantitative and experimental types of research are still minimally used in research related to local cultural accounting. The limited number of quantitative and experimental studies available focus on examining how local cultural values

impact accounting practices. In contrast, qualitative research presents certain challenges while also providing specific opportunities. Therefore, quantitative research is a good opportunity to continue this research to explore topics related to cultural accounting. Figure 2 shows that quantitative and experimental research is still very little. Seeing the gap in research methods, this is an opportunity for researchers to expand the scope of research by taking different methods or those that are still very rarely used, such as quantitative and experimental methods. As there is novelty in research to continue the gap of previous research. Therefore, we think it is necessary to conduct research with quantitative methods as a follow-up to the findings of qualitative research. This may seem anti-mainstream, because in general, cultural accounting research is often studied with qualitative methods. However, as proof of qualitative research, it is necessary to test the findings. For example, research by Dewi & Dewi (2023) and Melisa et al. (2017) examined the influence of local cultural values on fraud detection. In addition, experimental research also needs to be done because this can be a novelty of research, considering that the number of experimental research in the field of cultural accounting is still very minimal. One of the experimental studies examined the value of local culture on the behavior and mindset of organizational decisions using the 2x2 factorial design experimental method (Primayudia, 2019).

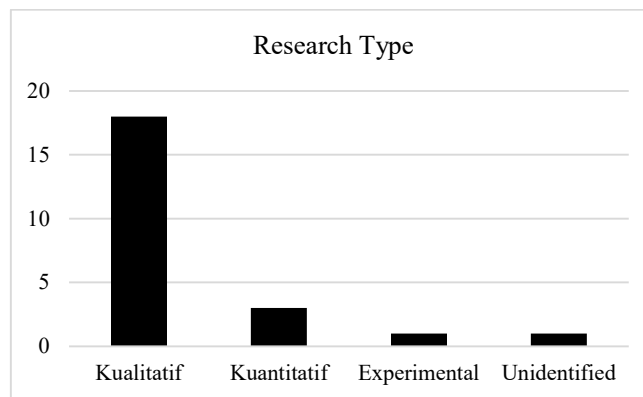


Figure 2. Graph of Research Types

However, this finding reveals that there are still few quantitative and experimental studies that examine cultural accounting. Cultural accounting researchers mostly focus on qualitative research methods. For example, qualitative accounting studies usually feature thick descriptions of accounting phenomena and their embeddedness in social and organizational contexts (Lukka & Modell, 2017; Messner et al., 2017). Compared to quantitative research papers, which usually compress accounting and related phenomena into variables that can be included in statistical analyses (Messner et al., 2017), the findings section in qualitative accounting studies is often more extensive. Specifically, experimental research in accounting was already popular in the 1960s and 1970s (Trotman et al., 2011). However, based on the findings of this study, the focus on cultural accounting research is still very rarely using experimental methods. However, only a few published experiments inform, for example, the environmental accounting literature (Kaplan & Wisner, 2009; Milne & Patten, 2002). Given that experimental methods are important to provide solutions in decision making related to alternative valuation (Turner & Coote, 2017).

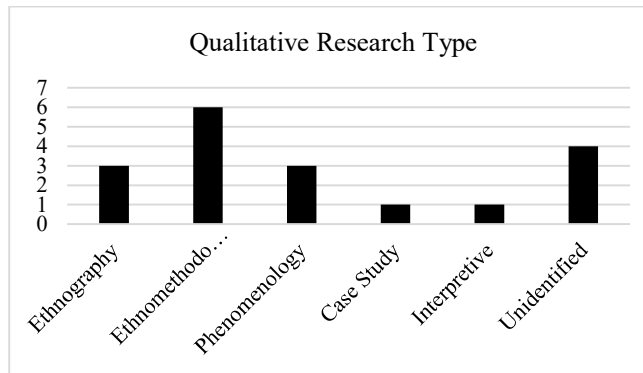


Figure 3. Distribution of Qualitative Research

This study also aims to reveal the distribution of qualitative research that is widely conducted by most researchers. Based on Figure 3, ethnomethodology is predominantly used in researching cultural accounting. In addition, ethnography and phenomenology are also consistently used in qualitative research on cultural accounting. Generally, accounting research is dominated by quantitative research, as a study by Pratama & Utomo (2018) shows that there are 537 studies out of a total of 692 studies in Indonesia in the 2014-2016 period. This is thought to have increased until now. Because qualitative research is still very minimal, there is a need for accounting researchers, especially in the field of cultural accounting, to expand the realm of qualitative research. Given the limitations of quantitative accounting research, there is a distance with the object of research so that it needs an in-depth study through qualitative research. qualitative exploratory study, because it requires a holistic understanding of a social reality from the point of view of the protagonists, trying to cover the entire content of their experiences and meanings (Ballesteros, 2014). Cultural accounting as mentioned above is included in the social realm and can use methods in interpreting the meanings that exist in the social environment of society, one of which uses a phenomenological approach. Through a phenomenological approach with the aim of interpreting the meaning that individuals give to their experiences in their professional work, from their inner world and beyond any theory (Vargas, 2011).

Research Subjects

Based on information about the type of research, the ethnomethodology approach is the most commonly used approach in researching cultural accounting. Some studies related to cultural accounting that use ethnomethodological approaches are Amaliah (2016), Nurhalimah et al. (2019), Syifa et al. (2023) and Thalib (2023). Until last year, which was the exploration period of this research, the ethnomethodology approach is still widely used by cultural accounting researchers. Researchers have logical reasons for using this approach. Ethnomethodology focuses on how questions are asked, whereas ethnography explores why a community behaves in certain ways (Djamhuri, 2011). Furthermore (Amaliah, 2016) revealed that ethnomethodology views the world as a solution to various problems contained in the reality of life and takes place. In addition, ethnomethodology is interpreted as the study of practical methods used by members of certain social groups to achieve social order and organization (Neyland & Whittle, 2016). In contrast to the ethnomethodological approach used by Thalib (2023), it more specifically refers to Islamic ethnomethodology. Unlike modern

ethnomethodology that looks at perspectives that refer to the social and cultural elements that apply in the community environment, Islamic ethnomethodology leads more specifically to studies that study the way of life of people formed by the values of the Creator. Research using ethnomethodology as a method examines practical activities, practical environments and practical sociological reasoning (Coulon, 2008). In line with what was stated by (Kamayanti, 2020) that the modern ethnomethodological approach is a study that studies the way of life of group members whose reality is created by human creativity and without the permission of the Creator.

Thus, the frequency of using the ethnomethodology approach in cultural accounting research is very appropriate in examining research subjects, especially in the social and cultural spheres of society. Data collected from community groups need to be reduced by articulating every meaning that exists, one of the tools to do this is the ethnomethodological approach. In addition, after the ethnomethodological approach, there are two approaches that are often used by researchers, namely phenomenology and ethnography. Chabrak et al. (2019) in their article, phenomenology by Heidegger includes a concern for openness to learning from an object. Meanwhile, ethnography is generally an attempt to understand and interpret a particular cultural system (Dey, 2002). Manan (2014), Hasibuan (2021) and Arena et al. (2017) are some studies that use an ethnographic approach in cultural accounting research, while phenomenology is used in research by Setiawan & Asy'ari (2017), Eltivia et al. (2019) and Amin (2019) as materials for exploring this research.

Figure 4 shows the trend of Indonesian cultural accounting research objects in the period 2013 to 2023. It can be seen that 'local business people' is the most studied subject from the perspective of cultural accounting, that is, out of 23 observed studies, there are eight studies that discuss it. This is followed by the most observed object, which is 'local community.' Some other research objects include jurists, government agencies, students, teachers and others. As discussed earlier in relation to the tendency of the approach used, in accordance with the most observed objects, namely business people and local communities. Business actors as the object of research tend to examine how accounting practices are reflected through the cultural values adopted by informants as part of the local community. Findings related to this, for example, show philosophical accounting practices that are full of religious culture that sustenance (associated with the profits of business people) is not mathematics that must be calculated, besides that it also indicates the perspective of local business people who consider accounting records important as a form of accountability and on the other hand considered unimportant so that through memory alone is enough (Arena et al., 2017; Setiawan & Asy'ari, 2017). Specifically, government agencies as research objects refer to quantitative research conducted to examine the influence of local cultural values on accounting practices in government agencies. Melisa et al. (2017) tested spiritual intelligence and Tri Hita Karana culture on the tendency of accounting fraud, as well as a study by Suardikha (2013) examining the influence of Tri Hita Karana culture on the use of information systems. Based on these findings, it implies that there is still very little quantitative research on cultural accounting, as well as the limitations of the cultural value variables studied. Given the existence of Indonesian local culture which is very complex and diverse, it is necessary to test the existing local cultural values on accounting practices. In this case, government agencies as research objects are still worthy of further development in testing local cultural values. In addition, the experimental

research model can be applied in cultural accounting research, for example an experimental study by Primayudia (2019) which proves that culture and cultural acculturation can affect a person's behavior and decision-making mindset in organizations. Future research can expand the scope of cultural accounting research with experimental studies, in this case testing Indonesian local cultural values whether they directly influence decision making in the company.

Other findings from this exploration of cultural accounting literature also highlighted the application of ethnomethodology, phenomenology and ethnography approaches within government agencies that were not carried out. This is a gap for future research, in-depth observation with qualitative methods of government agency employees is very important. Because if you only rely on quantitative methods, it is less able to explore the meaning of the object of research, in this case many participants or respondents who fill out the questionnaire only follow the guidance of the question items without being given the freedom to express their true intentions by the object of research. That is why quantitative research is said to have a distance between the researcher and the object of research, in contrast to qualitative research which establishes direct interaction with informants to explore the deepest meaning as intended by using ethnomethodology, phenomenology and ethnography approaches.

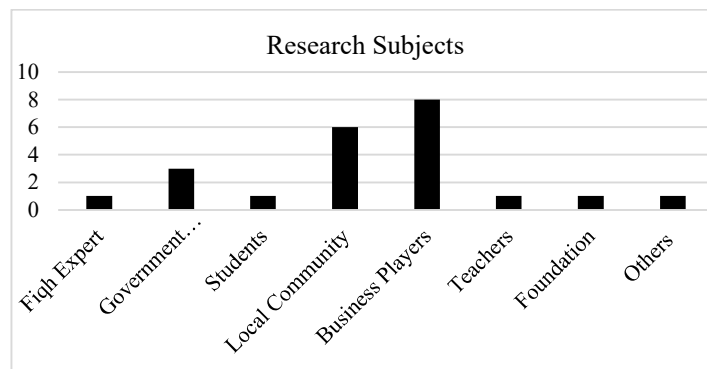


Figure 4. Qualitative Research Subjects

Cultural Accounting Topics

Table. 2 displays frequently researched topics related to cultural accounting. Accounting as a science is relatively small in scope, so it is necessary to build a multidisciplinary perspective as an effort to expand the realm of accounting research, including cultural accounting. In addition to being studied from cultural values, it needs to be connected with other disciplines such as social science, information systems (Engineering), behavior and so on. It is known from the table that the most researched topics are related to accounting practices. This finding indicates the mainstream side of cultural accounting research that has discussed a lot in terms of accounting practices. The mainstream side of cultural accounting findings that intersect with accounting practices both by business people and local communities imply that accounting practices in the form of: 1) a simple recording model; 2) recording accounting through memory; 3) the content of philosophical values that view profit is not only material, but also non-material; 4) the absence of accounting records; 5) a form of accountability to God; 6) transactions based on trust and kinship; and 7) articulation of accounting practices with

cultural values (Amaliah, 2016; Arena et al., 2017; Hasibuan, 2021; Ilyas et al., 2023; Manan, 2014; Mariana et al., 2023; Nurhalimah et al., 2019; Thalib, 2023).

Table 2. The Three Most Selected Cultural Accounting Topics in Research

Topics	Number of Articles
Accounting Practices	12
Fraud	2
Accounting Information System	2

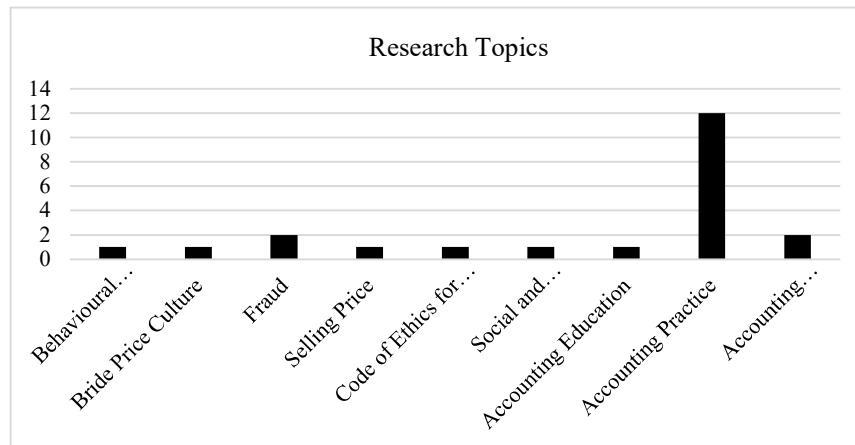


Figure 5. Research topics covered

In addition, there are two other topics that are commonly used as the main research attention, namely accounting fraud and information systems (Table 2). Both topics are studied in four publications that discuss cultural accounting. Studies related to fraud in the frame of cultural accounting are discussed in two publications, both of which use quantitative methods. The two publications are by Melisa et al. (2017) and Dewi & Dewi (2023) which specifically examine the influence of the cultural values of Catur Parusa Artha and Tri Hita Karana on accounting fraud. While the topic of information systems is research by Djuharni et al. (2020) which articulates the cultural value of ‘Palang Pintu’ in the design of accounting information systems (AIS), and Suardikha (2013) examines the influence of Tri Hita Karana cultural values on the perceived use of accounting information systems (AIS). It can be seen from these two topics that there is a tendency for differences in the methods used, if accounting fraud is more researched with quantitative methods, while the topic of accounting information systems (AIS) is researched with varied methods.

Data Collection Instruments

Data collection for research analysis can be facilitated by the existence of research instruments or interpreted as tools in collecting data. Research on cultural accounting can also be measured through various instruments developed. Based on Figure 6, it can be seen that some of the instruments used, from the most widely used are interview sheets, then questionnaires, content analysis forms and there are several instruments that are not identified. The use of interview sheets is relevant to most methods used in exploring cultural accounting, namely qualitative methods both with ethnomethodological approaches, phenomenology, ethnography and so on. Given that qualitative research can provide descriptive descriptions and

explanations in exploring the facts of ‘accounting practices’ with a phenomenological approach for example that explains social phenomena by developing concepts (Setiawan & Asy’ari, 2017) as the most researched topic.

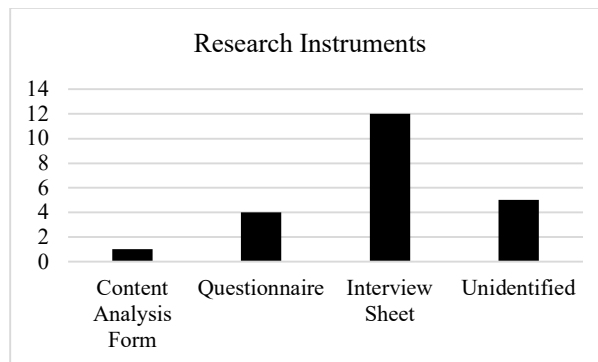


Figure 6. Research instruments

Data Analysis Method

The accuracy of the selection of data analysis methods will determine the level of validity of a study. Based on Figure 7, the most frequent data analysis is data reduction, which refers to the interpretation of interview data with informants. Then followed by analysis using Islamic ethnomethodology. In addition, some qualitative research analyses used in studying cultural accounting are phenomenological analysis, content analysis, hermeneutics and interpretative. Related to the analysis of quantitative methods using the coefficient of determination (R^2) test and the T test, as well as for experimental research using the Duncan test. The findings reveal that research on the topic of cultural accounting has not been found using analysis with codification through the help of applications such as NVivo so that when reducing or interpreting data it can be done sequentially and credibly.

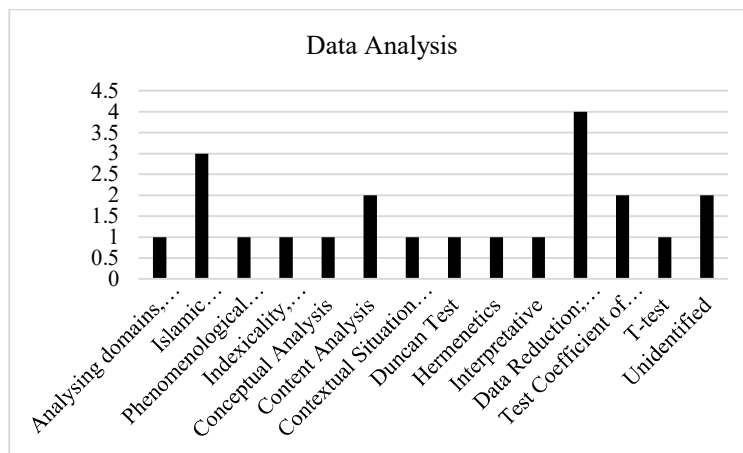


Figure 7. Data Analysis

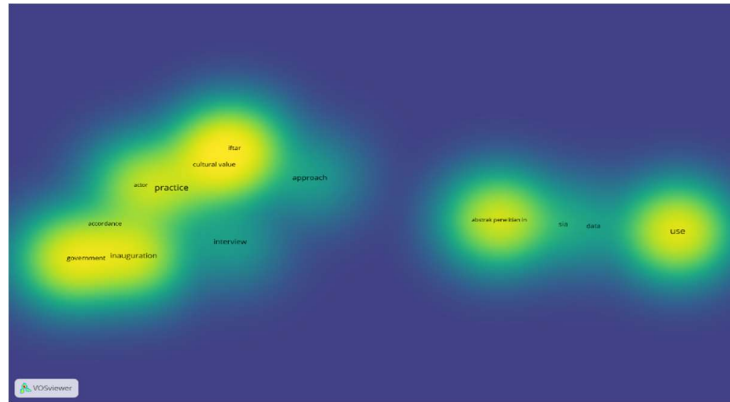


Figure 8. Overlay Visualization

In addition, this study includes a visualization of the mapping of the articles analyzed. It can be seen based on the visualization in Figure 8 that the practice section is the most dominant part of the research. Looking at the path that connects the research topics, it is known that topics related to government institutions do not intersect directly with the topic of cultural values. This can be an opportunity in the future to explore accounting practices that are integrated with local cultural values in the realm of government institutions. Likewise, the topic of accounting information systems in the frame of cultural accounting is still little studied as shown in Figure 8, the appearance of intensity still looks fading due to the lack of research on the topic.

4. CONCLUSIONS AND SUGGESTIONS

This research aims to collect various studies on local cultural accounting published by accounting journals in Indonesia. This research is attempting to answer the following questions: (1) What are the trends of research on local cultural accounting according to the year? (2) What are the various research designs used to investigate cultural accounting in Indonesia? (3) What are the most frequently used topics to uncover local cultural accounting? (4) What are the instruments that researchers use to examine local cultural accounting? (5) What are the data analysis techniques that researchers use to critically analyze local cultural accounting. This research uses a content analysis method that reviews a number of articles. The range of article publication years from 2013 to 2023. The trend found is that there is an increase in the number of publications that examine topics related to cultural accounting in the past year. Local communities and businesses are frequently studied from a cultural accounting perspective. Research often focuses on three main areas: accounting practices, fraud, and accounting information systems. Like any study, this research has its limitations. First, the articles analyzed are limited to those found through Google Scholar, which does not encompass all relevant literature on cultural accounting. Future research should aim to expand the dataset by including additional sources. Second, the articles reviewed were not restricted to accredited journals. Future studies could focus on articles from SINTA-indexed journals, which are considered more credible. Additionally, it will be important to monitor trends in cultural accounting publications in the coming years.

This study contributes to the literature on cultural accounting by mapping current research trends and identifying future research opportunities related to cultural accounting. It highlights

the importance of integrating local cultural values into accounting practices. The study suggests that the moral values embedded in local cultures should influence the behavior of professional accountants, as these values set standards for ethical conduct. Therefore, incorporating local cultural values into accounting practices can help ensure that ethical behavior is maintained.

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